Customer No.: 31561 Application No.: 10/710,663 Docket No.: 12262-US-PA

REMARKS

In response to the Office Action, mailed on September 11, 2006, a complete listing of all of the claims is presented herewith. Applicants would like to elect Group I, claims 1-7, drawn to a heat transfer device, classified in class 165, subclass 104.21. Please cancel Group II, claims 8-16, drawn to a method of making a heat transfer device, classified in class 29, subclass 890.030, without waiver, prejudice or disclaimer.

If the Examiner believes that a telephone conference would expedite the examination of the above-identified patent application, the Examiner is invited to call the undersigned.

Date: 1 t. 4, 2006

Respectfully submitted,

Belinda Lee

Registration No.: 46,863

Jianq Chyun Intellectual Property Office 7th Floor-1, No. 100 Roosevelt Road, Section 2 Taipei, 100 Taiwan

Tel: 011-886-2-2369-2800 Fax: 011-886-2-2369-7233

Email: <u>Usa@jcipgroup.com.tw</u> Belinda@jcipgroup.com.tw